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ABSTRACT

Text, illustrations, and exercises are utilized in this set of four learning modules to instruct dental assisting students in various office skills. The first module, "Dental Office Telephone Techniques," examines the qualities of a good telephone voice and demeanor and provides guidelines for taking a message and handling various telephone situations. The second module, "Filing Dental Records," details factors to be considered in selecting file cabinets and then discusses the amount of space needed for filing cabinets; methods of handling inactive files; alphabetic, numeric, subject, and chronological filing systems; the use of color codes in filing; and filing procedures. The third module, "Dental Accounting," familiarizes the student with various bookkeeping forms, including the daily record, the business summary page, summary of expenditure sheets, monthly balance sheets, annual summary of expense sheets, ledger cards, accounts receivable age analysis forms, and dental insurance claim forms. The fourth module, "Dental Supplies," explains how to maintain an inventory control card and describes the functions of invoices, credit memoranda, rush order forms, back order forms, and laboratory work order forms. Each of the modules takes 60 minutes to complete, provides reinforcement exercises using sample forms, and concludes with a post-test and accompanying answer sheet. (JP)

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HEALTH INSTRUCTION PACKAGES

# Dental Assisting

Modules Prepared by:

Paula McEnery

HEALTH INSTRUCTION EXCHANGE

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# DENTAL OFFICE TELEPHONE TECHNIQUES

by

Paula McEnery

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| | |
|---|---|
| TITLE OF PACKAGE: | Dental Office Telephone Techniques |
| AUTHOR: | Paula McEnery |
| INSTITUTION: | Forest Park (Mo.) Community College |
| INTENDED STUDENT: | Dental assistant students |
| ESTIMATED WORKING TIME: | 60 minutes |
| MATERIALS NEEDED: | Telephone with several lines, hold buttons, office intercom system |

FIELD TEST COPY

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## OBJECTIVES

Upon completion of this module, you will be able to:

1. Take a message, using the telephone.
2. Demonstrate how to handle a patient shopper, using the telephone.
3. Demonstrate how to handle an angry patient, using the telephone.
4. Discuss how you handle the situation if you must leave the telephone during a conversation.
5. Discuss how to answer the telephone properly.
6. Demonstrate how to transfer a call.

"Group discussion" on telephone techniques will be posted on the bulletin board. Plan to attend!

LIBRARY REFERENCES: Schwarzrock, Dental Assisting, Telephone Procedures, Pp 49 through 58

Bregstein, Handbook for Dental Assistants; Hygienists and Secretaries, Pp 143 through 156

SCRIPT

The telephone makes your daily work easier, more effective, and more pleasant. The person can't see you, can't see you smile, can't see any facial expressions. He can only judge your attentiveness by how you sound. Everything depends on your voice and good telephone habits. What are the qualities of a good voice?

1. Alertness - give the impression you are wide-awake and alert, interested in the person calling.
2. Expressiveness - no matter how attractive, sincere or alert you are, people will never know it if your voice is a dull monotone. An expressive voice will carry your personality over the phone.
3. Naturalness - just be yourself! Use a vocabulary and tone of voice which truly expresses your own best natural self.
4. Pleasantness - makes friends for you and the dentist.
5. Distinctness - clear, distinct speech is a business asset. A patient is not encouraged to do business with you if he has to strain to understand what you are saying.

Do you realize how important you are? When talking on the phone, the spotlight is on you, you are the office, what you say represents the office. The patient see's the office through your voice. If you answer hurriedly, the patient will see an office with everyone rushing around and disorganized. If you are very busy and you must run to answer the phone, reach the phone and take three deep breaths before picking up the receiver. It's amazing how much influence your speaking quietly can have when your boss is rushed or irritated.

There is always time for courtesy -

1. Greet the caller pleasantly.
2. Use the patient's name, there is no sweeter music to a person than the sound of his own name.
3. Try to visualize the person, speak to the person, not at the telephone.
4. Be attentive, you would not turn away in a face-to-face conversation, or busy yourself with other work.
5. Take time to be helpful.
6. Apologize for errors or delays.
7. Say "thank you" and "your welcome".

## EXERCISE I

Now stop, and using the "mirror test" read aloud a paragraph from one of your texts. Read with warmth, expression, courtesy, rushed, angry, excited, uninterested, forcefullness, and sympathy. Try these with a smile and frown method. (You'll find it very difficult to be angry and smile at the same time).

When answering a call:

1. Answer promptly - prompt answering builds a reputation of efficiency for you and your office.
2. Identify yourself, say "Dr. Jones' office, Miss Johnson speaking" or "Dr. Jones' office, Miss Johnson".
3. Speak distinctly.
4. Be friendly.
5. Let the caller hand up first.
6. Use an agreed-upon wording when answering the phone (every person in the office should answer the same way).
7. If you must answer while making an appointment, get the name of the caller and ask them to wait while you complete an appointment or ask if you may call them back. If they wait, say "thank you for waiting Mrs. Smith, now may I help"?
8. If the caller asks to speak with the doctor, say "the doctor is with a patient, may I help you"?
9. If the caller does not identify himself, say "what is it you wish, please"? Never say the dentist is away or at a meeting or something when the doctor is out of the office unless you know the patient (this may be an invitation for robbery), or say "the doctor is with a patient, may I have him return your call"?
10. When taking a message:
    a. Get the name of the caller, have him spell it.
    b. Ask his telephone number
    c. Get the message
    d. List the date of the call
    e. List the time of the call

11. The only time the dentist should come to the phone is to speak to another professional person about professional matters. If you must take a message while the caller waits, write the message down and hold it for the dentist to see, and he will answer or give you a message to relay. (Never give the message of the caller orally in front of a patient).

## EXERCISE II

Fill in the telephone message form below with the following information:

1. Assume the date and time
2. TWA calling, Mrs. Bauer speaking
3. Wishing to speak to Mr. Trower
4. Regards to his Washington flight
5. Please have him phone me
6. Telephone no. (428) 482-3163

(After completion, check your work with the example on the next page)

To _____

Date _____ Time _____ A.M. / P.M.

WHILE YOU WERE OUT

M _____

of _____

Area Code & Exchange _____

| | | | |
|---|---|---|---|
| TELEPHONED | | PLEASE CALL | |
| CALLED TO SEE YOU | | WILL CALL AGAIN | |
| WANTS TO SEE YOU | | URGENT | |
| | RETURNED YOUR CALL | | |

Message _____

_____

_____

_____

_____

Operator

EXAMPLE II

To MR.Trower

Date 9/24/75 Time ____ A.M. / P.M.

WHILE YOU WERE OUT

Mrs. Bauer

of T W A - St. Louis

Area Code & Exchange 428482-316

| | | | |
|---|---|---|---|
| Telephoned | | Please Call | |
| Called To See You | | Will Call Again | |
| Wants To See You | | Urgent | |
| Returned Your Call | | | |

Message Re. to flight to Washington

McEnery

Operator

12. If the caller is an old friend of the doctors, say "what seems to be the problem"? Not, "what do you want to see him about"? If the caller says it's personal, ask if the doctor may return his call, or if he could call the doctor at home in the evening, as the doctor is with a patient. Never give the doctor's home phone number to anyone. If a caller asks for it, say "I'm sure you will find it in the directory."

13. If the caller is a patient, make a notation on his record as to the message and date of call.

## TELEPHONE TECHNIQUES

1. Use good diction, never place a pencil or gun in your mouth while on the phone.
2. Keep the phone one inch from your lips.
3. Hang up gently.
4. When phoning, allow the phone to ring 10 times (which is only one minute). Give the party time to answer.
5. Always be courteous, even in the most trying situations.
6. If you must leave the phone:
   a. excuse yourself and give the time needed.
   b. return and assure the patient you have not forgotten him if it takes longer.
   c. attract his attention upon returning by saying "thank you for waiting, Mrs. Jones".

7. Shoppers in dentistry are defined as persons who call various offices to ask what that office charges for certain services. When this happens, say "the doctor would have to see you as every individual case is different." Never quote a fee on the phone!

8. When making several calls - make 3 calls and wait 10 minutes between calls for incoming calls. When transferring a call, say "Mrs. Brown handles that. I'll be glad to transfer your call if you wish."

<u>To transfer a call</u>:

a. press the hold button

b. dial the switchboard or operator

c. ask them to transfer the call to whatever department or phone number Mrs. Brown is at, or

<u>Inter-office calls</u>:

a. press the hold button

b. dial the inter-office number of Mrs. Brown

c. tell Mrs. Brown she has a call on extension 400

d. hand-up the receiver

## EXERCISE III

Alright, now go to the telephone and practice the following:

a. transferring a call (an instructor will be there to help you)

b. receiving a call

c. handling a shopper

d. handling an angry patient

Grade yourself on the revision data sheet.

Now you are ready for the Post Test.

POST-TEST

1. How far from the lips should the receiver of the telephone be held?

   _____

2. Who should hang up first when talking on the phone, the caller or the person called?

   _____

3. The caller should allow the phone to ring how many times before hanging up?

   _____

4. What steps are followed if you must leave the telephone during a conversation?

   a. _____

   b. _____

   c. _____

5. When making several calls, how are these handled, so as not to tie up the line too long?

   _____

6. What type of person is known as a shopper in dentistry?

   _____

7. Should a fee be quoted on the phone?

   _____

8. What information is needed when taking a message on the phone?

   _____

   _____

9. Ask a fellow student who has also taken this unit to act as an angry patient while you answer his call on the telephone and demonstrate the correct technique to handle such a patient.

POST-TEST ANSWER KEY

1. 1 inch
2. The caller
3. 10 times
4. A. Excuse yourself, give the time needed.
   B. Return and assure the caller you have not forgotten him if it takes longer than previously stated.
   C. Attract his attention upon returning by saying "thank you for waiting, Mrs. Jones".
5. Make 3 calls and wait 10 minutes between calls for incoming calls.
6. A person who calls various offices to ask what a service will cost.
7. No.
8. The name of the caller, telephone number, message, date and time of the call, and the person who took the call.
9. Discuss your technique with the fellow student who acted as the angry patient. If you disagree on any points, review the pertinent section in this unit.

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# FILING DENTAL RECORDS

by

Paula McEnery

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| | |
|---|---|
| TITLE OF PACKAGE: | Filing Dental Records |
| AUTHOR: | Paula McEnery |
| INSTITUTION: | Forest Park (Mo.) Community College |
| INTENDED STUDENT: | Dental assistant students |
| ESTIMATED WORKING TIME: | 60 minutes |
| MATERIALS NEEDED: | Filing cabinet; dental office materials to be filed - inc. treatment & history forms, daily summary forms, as varied as possible - for numeric, subject, and alphabetic filing |

FIELD TEST COPY

## OBJECTIVES

Upon completion of this module, you will be able to:

1. File material given in Module IM-V using:
   a. the alphabet system
   b. the numerical system
2. Explain why you would need the various categories of filing patient records, and how this is handled.
3. Discuss the use of the color-coding as an aid to filing.
4. Discuss the correct way to file in the dental office.

(A "group discussion" will be posted on the bulletin board for the above subjects. You will be graded, so be sure you read the selected readings.)

LIBRARY REFERENCE: Schwarzrock, Dental Assisting, Pp 139 through 147

SCRIPT

Filing Dental Records

There is no way you can remember every piece of paper that comes across your desk. A good filing system will serve as your memory. Alright, let's establish a filing system! First, we must have a set of rules for filing, storing, and locating. Let's have a talk with the dentist in charge, as only he can answer the questions we need.

1. What do we need to file?
   a. Correspondence, incoming mail
   b. Records of all payments of withholding and FICA
   c. All taxes
   d. Records of patients
   e. Supplies ordered and paid invoices
   f. Utilities
2. How much space do we have for files?
3. How often is the material needed?
4. The amount of money available for files and materials used for filing?
5. Do we have storage space for "extra" filing supplies?

Alright, assuming we have the money and space, let's decide on the type of file cabinet we will use. Most cabinets are metal.

1. Some cabinets are fire-proof
2. Some are not, but most will lock
3. Then we must consider, do we want the drawer-kind or the shelf-kind of cabinet?

The shelf-type is a new approach to filing. The cabinet consists of a series of vertical open shelves. Some are open and some have a sliding door which slides past the records and locks.

Both types, the drawer and shelf, use "Guides". These are partitions that divide the drawers. The projection at the top of the guide is a "Tab". These are used to position the material with the printed caption.

Now that we have discussed the file cabinet, how many are we going to need? We may need a cabinet for the pending files (those who need treatment); active files (those being treated); accounts receivable (accounts still owing); and closed or inactive (treatment completed and paid).

Note: Those records placed in "Inactive" should have in writing on the record <u>why</u> they have been placed in inactive. Example: "treatment completed and paid", "moved", "death", etc.

There are two methods of filing inactive files: 1) perpetual method, that is, constantly removing files as they become inactive, and 2) the periodic method, that is, removing on stated intervals (monthly, every 6 months, etc.) This helps to keep the files from becoming too crowded.

There are different types of filing that can be used in the dental office. We'll start with the <u>Alphabetic filing</u>. This method files the materials according to the sequence of the alphabet. The alphabet is divided into three main parts, A through G, H through P, and Q through Z. Alphabetical filing is done leter-by-letter, with the names indexed into units. Example:

The first unit is the surname

The second unit is the first name

The third unit is the middle name or initial

Surnames, such as O'Shea, or McDonald, are handled as one unit.

Titles and Degrees are not treated as units but are put at the end of the name.

Now with Numeric filing - this is used mostly in hospitals or dental clinics rather than in private dental offices.

1. Each piece of mail is given a number, and all related materials are given the same number with the use of an alphabet card file as an index to the numbers, which is called "cross-reference".
   a. Straight numerical filing is by 1 - 2 - 3.
   b. Terminal digit filing is based on reading the number from right to left. Let's say the number is 225101. 22 is the name; 51 is the guide number; and 01 is the drawer number.
   c. The "rotary wheel" is a form of numerical filing with a book index or card index used for the cross-reference.

Another form of filing is to file Geographic. Everything is filed according to location - country, state, city, area, etc.

Subject filing is another type of filing. Everything is listed by subject and filed alphabetically. This could be used for expense records.

Note: Only one person should be in charge of the files!

Chronological filing is filing by the month, etc. This is used in most offices for recall, credit control, and as a "come-up" file of miscellaneous tasks to be performed at certain times throughout the year.

You should have at least 5 pieces of correspondence before making an individual folder. Keep a miscellaneous file for less than 5 pieces of everything, or in one category.

If there is a problem in finding a record, the source of the trouble may be in the recording or filing due to a change of name, marriage, divorce, adoption; or the changing of a name to english and pronunciation. Watch for these trouble spots and make the changes at first notification.

FILING AIDS

1. Using heavy cardboard in bright colors as out-guides -- when removing a chart or folder from the file, place an out-guide in its place. This makes replacing the chart easier, faster, and more accurate. The home of a missing chart would easily be noticed.
2. Color-coding of tabs or folders according to the primary guide can increase the accuracy of filing. Example, all A's would be blue; all B's could be red, etc.
3. Colored metal file clips or plastic ones may be attached to the folder to indicate many things - from collection reminders to recall date. Example, red - meaning poor pay; blue - patient wants and is interested in good health; yellow - needs work as soon as possible; green - patient needs a push; etc.
4. Correct filing method -
   a. Pre-sort folders into approximate order before filing.
   b. When pulling folders for the following day, arrange according to the appointment time. Have a certain place for these to be kept. Example, a metal tray. When appointment is complete return folder to another metal tray for filing.
   c. If x-rays were taken, and the dentist must see the record with the x-rays, have a separate place to store these until x-rays have been developed and mounted. Attach x-rays to the folder and place again in a special place for the dentist to view (not just on the top of his desk). This will eliminate a lot of lost folders.

d. Do not allow folders to accumulate for several days. All folders should be filed at end of day's work.

1) Do not overcrowd files

2) Repair damaged folders

3) Remove all clips

4) Never leave a file drawer open

5) Never lean on an open file drawer

e. Most incorrect filing is caused by names pronounced alike. Be careful!!

POST-TEST

1. List six categories of filing needed in the dental office:

   a. _____ d. _____

   b. _____ e. _____

   c. _____ f. _____

2. If you are setting-up a filing system, what kind of information must you have before you start?

   a. _____

   b. _____

   c. _____

   d. _____

   e. _____

3. What are "guides" used in filing?

   _____

4. There are two methods of filing, name and describe them:

   a. _____

   b. _____

5. Name four types of filing systems and describe:

   a. _____

   b. _____

   c. _____

   d. _____

6. What does the term "Chronological" mean?

   _____

7. Using your own original ideas and the materials provided, formulate a workable file drawer and file all patient records alphabetically.

POST-TEST ANSWER KEY

1. (six points)
   a. Correspondence
   b. Records of all payments
   c. Taxes
   d. Patient's records
   e. Supplies ordered and invoices
   f. Utilities
2. (five points)
   a. Materials to be filed
   b. file space alloted
   c. How often material is used
   d. Amount of money available for filing
   e. Storage space for extra supplies
3. (1 point) - Partitions that divide drawer content.
4. (2 points)
   a. Perpetual
   b. Periodic
5. (4 points)
   a. Alphabetic
   b. Numerical
   c. Geographic
   d. Subject
6. (2 points) - Filed by the month, etc.
7. Join with a fellow student who has taken this unit; check your file drawer together. Review the unit for any point on which you disagree.

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# DENTAL ACCOUNTING

by

Paula McEnery

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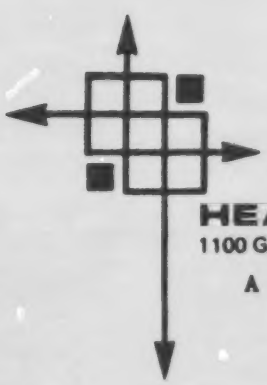
| | |
|---|---|
| TITLE OF PACKAGE: | Dental Accounting |
| AUTHOR: | Paula McEnery |
| INSTITUTION: | Forest Park (Mo.) Community College |
| INTENDED STUDENT: | Dental assistant students |
| ESTIMATED WORKING TIME: | 60 minutes |
| MATERIALS NEEDED: | None |

FIELD TEST COPY



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## OBJECTIVES

Upon completion of this module, provided with a set of directions in narrative form, including hypothetical names, dates, and amounts of money, you will be able to maintain and balance all general records of the following, and define each:

1. A daily record
2. A business summary record
3. A disbursement record
4. A yearly summary of expense record
5. An accounts receivable age analysis form

LIBRARY REFERENCE: Schwarzrock. Effective Dental Assisting, Course II, Secretarial Procedures, Pp 71 through 82.

SCRIPT

Again, all financial records must be accurate:

1. Inaccurate billing to a patient, such as being over-charged or charged for something that has already been paid, can create a bad situation resulting in an unsatisfied patient.
2. All records must be accurate because of the Federal and State Government's demands.

The Daily Page is a record of each day's services. The time, name of patient, services performed, charge, and received on account, are listed on the daily page. At the end of the day, all charges for the day and all receipts for the day are totaled. Note the last column, when the amount charged and paid has been posted on the "Business Summary Page", a checkmark is placed in this column by the correct name. At the bottom of the page, all checks received that day in the mail are also listed and totaled with the services total, and checked when posted.

Please fill out the Daily Page, Exercise I, with the following information, if you need help, see the instructor present.

After you have completed the daily page, check your accuracy with the completed Example I.

Monday, September 8, 1974

| Hour | Patient | Service | Charged | Chair |
|---|---|---|---|---|
| 8:45 | Mary Woods | mod amal on no. 4 | $15.00 | 45 min. |
| 10:00 | John Mason | mod prep & imp on no. 12 | $20.00 | 60 min. |
| 11:00 | Jane Kine | extraction no. 32 | $10.00 | 15 min. |
| 11:30 | Paula Bopp | dent adj (lab time 10 min) | $ 5.00 | 15 min. |
| 1:15 | Dorothy Green | prophy | $ 8.00 | 30 min. |
| 1:45 | James Rhode | x-ray & extract no. 30 | $15.00<br>$5.00 pd | 60 min. |
| 3:00 | John Smith | D silicate on no. 8<br>M & D silicate on no. 9<br>M plastic on no. 10 | $ 7.00<br>$14.00<br>$12.00 | 60 min. |
| 4:00 | Treene Hogan | pol. rest. | n/c | 10 min. |
| 4:15 | Johnie Smith | prophy | $ 8.00 | 30 min. |
| 4:45 | Samuel Stone | consultation | $20.00 | 1 hour |

| | |
|---|---|
| Robert Smith, check in mail | $20.00 |
| Alice Murphy, in person, cash | $60.00 |
| Tom Jasper, check in mail | $20.00 |

(CARRY TOTALS TO BUSINESS SUMMARY) DAILY PAGE

Exercise 1

| HOUR | NAME | LOCATION R | LOCATION L | CHAIR TIME | CHARGE | SERVICE RENDERED | CASH | REC.ON ACCT. |
|---|---|---|---|---|---|---|---|---|
| 8:10 | | | | | | | | |
| 8:15 | | | | | | | | |
| 8:30 | | | | | | | | |
| 8:45 | | | | | | | | |
| 9:00 | | | | | | | | |
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| 4:45 | | | | | | | | |
| 5:00 | | | | | | | | |
| | | | TOTALS | | | | | |

(CARRY TOTALS TO BUSINESS SUMMARY) DAILY PAGE

| HOUR | NAME | LOCATION R | LOCATION L | CHAIR TIME | CHARGE | EXAMPLE I SERVICE RENDERED | CASH | REC.ON ACCT. |
|---|---|---|---|---|---|---|---|---|
| 8:10 | | | | | | | | |
| 8:15 | | | | | | | | |
| 8:30 | | | | | | | | |
| 8:45 | MARY WOODS | 4 | | 45 | 15.00 | MOD ALM. | | |
| 9:00 | | | | | | | | |
| 9:15 | | | | | | | | |
| 9:30 | | | | | | | | |
| 9:45 | | | | | | | | |
| 10:00 | JOHN MASON | | 12 | 60 | 20.00 | MOD PREP - imp | | |
| 10:15 | | | | | | | | |
| 10:30 | | | | | | | | |
| 10:45 | | | | | | | | |
| 11:00 | JANE KINE | | 32 | 15 | 10.00 | EXT. | | |
| 11:15 | | | | | | | | |
| 11:30 | PAULA BOOP | | | 15 | 5.00 | Dent. adj. | | |
| 11:45 | | | | | | | | |
| 12:00 | | | | | | | | |
| 12:15 | | | | | | | | |
| 12:30 | | | | | | | | |
| 12:45 | | | | | | | | |
| 1:00 | | | | | | | | |
| 1:15 | DOROTHY GREEN | | | 30 | 8.00 | PROPHY | | |
| 1:30 | | | | | | | | |
| 1:45 | JAMES RHODE | | 30 | 60 | 15.00 | Xray - EXT. | 5 00 | 5.00 |
| 2:00 | | | | | | | | |
| 2:15 | | | | | | | | |
| 2:30 | | | | | | | | |
| 2:45 | | | | | | | | |
| 3:00 | JOHN SMITH | 8 | | 60 | 7.00 | D SILICATE | | |
| 3:15 | | 9 | | | 14.00 | M D SILICATE | | |
| 3:30 | | 10 | | | 12.00 | M PLASTIC | | |
| 3:45 | | | | | | | | |
| 4:00 | IRENE HOGAN | | | 10 | N C | POL. REST. | | |
| 4:15 | JOHN SMITH | | | 30 | 8.00 | PROPHY | | |
| 4:30 | | | | | | | | |
| 4:45 | SAMUEL STONE | | | 60 | 20.00 | CONSULTATION | | |
| 5:00 | | | | | | | | |
| | Robert Smith - check - mail | | | | | | | 20.00 |
| | Alice Murphy - cash - in person | | | | | | 60 00 | 60.00 |
| | Tom Jasper - check - mail | | | | | | | 20.00 |
| | TOTALS | | | 6hr. 25min. | 134.00 | | 65 00 | 105.00 |

BUSINESS SUMMARY PAGE

Each day, post (write-in) the charge business for that day, the cash business, how much was received on accounts, then total the business which is obtained by adding the charge business and the cash business columns for the day. Then total the cash received by adding the cash business and the received on accounts totals for the day. At the bottom of the page, add each column to get the totals for the month. Now, using the information from your daily sheet, fill out the Business Summary Page, Exercise II.

After you have completed the business summary page, check your accuracy with the completed Example II.

Note: At the bottom of the business summary page, the totals for the preceding months are brought forward and added to the grand totals. This way the dentist may check the business summary page at any time to ascertain the total volume of business of the year to date.

EXERCISE 11

BUSINESS SUMMARY MONTH_____

| DAY OF MONTH | CHARGE BUSINESS | CASH BUSINESS | RECEIVED ON ACCOUNT | TOTAL BUSINESS | TOTAL CASH RECEIVED |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| TOTAL FOR THE MONTH | | | | | |
| BROUGHT FORWARD | | | | | |
| GRAND TOTAL | | | | | |

CARRY ALL GRAND TOTALS FORWARD TO BUSINESS SUMMARY OF FOLLOWING MONTH

EXAMPLE 11

BUSINESS SUMMARY MONTH March 1975

| DAY OF MONTH | CHARGE BUSINESS | CASH BUSINESS | RECEIVED ON ACCOUNT | TOTAL BUSINESS | TOTAL CASH RECEIVED |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 8th | 134.00 | 65.00 | 105.00 | 249.00 | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| TOTAL FOR THE MONTH | 134.00 | 65.00 | 105.00 | 249.00 | |
| BROUGHT FORWARD | | | | | |
| GRAND TOTAL | 134.00 | 65.00 | 105.00 | 249.00 | |

CARRY ALL GRAND TOTALS FORWARD TO BUSINESS SUMMARY OF FOLLOWING MONTH

BUSINESS EXPENSE SHEET

The business expense sheet contains only the expenses of the office, personal expenses are not listed here. Most expense sheets are broken down into two categories:

1. One sheet for salaries, office rent, upkeep, dental supplies, laboratory fees, utilities, dues, meetings, professional insurance, and office supplies.
2. The second expense sheet contains columns for business taxes, interest paid, entertainment, and miscellaneous expenses. Any cost of the dental office in reference to business should be listed on one or the other sheet.

The totals of these two sheets are then posted on the Summary of Expense sheet at the end of each month. Each month the grand total from the previous month is brought forward and added to the present month so that the dentist may see at a glance what the total expenses for the year are to date.

Using the information on page 11, fill out the Expense Sheets, Exercise III, if you need help, see the instructor present.

After you have completed the expense sheets, check your accuracy with the completed Examples.

Next, carry the total of these expenses to the Summary of Expense sheet, Exercise IV. When completed, check your accuracy with the completed Example IV.

Expenses, September, 1974

| | | |
|---|---|---|
| 9/4 | Midvale Dental Supply Co. | $ 55.65 |
| 9/4 | Sanders Dental Co. | 102.15 |
| 9/4 | Rocky Mountain Dental Products | 110.80 |
| 9/20 | Crest | 43.00 |
| 9/2 | Krause Lab | 75.25 |
| 9/6 | Klines Lab | 82.12 |
| 9/10 | White Lab | 136.63 |
| 9/18 | Union Electric | 45.50 |
| 9/18 | Bell Telephone Co. | 28.60 |
| 9/22 | Missouri Dental Assoc. | 25.00 |
| 9/2 | Mary, assistant | 91.50 |
| 9/9 | Mary, assistant | 91.50 |
| 9/16 | Mary, assistant | 91.50 |
| 9/23 | Mary, assistant | 91.50 |
| 9/30 | Mary, assistant | 91.50 |
| 9/2 | Ruth, receptionist | 96.20 |
| 9/9 | Ruth, receptionist | 96.20 |
| 9/16 | Ruth, receptionist | 96.20 |
| 9/23 | Ruth, receptionist | 96.20 |
| 9/30 | Ruth, receptionist | 96.20 |
| 9/22 | Building & Loan | 150.00 |
| 9/9 | Towel service | 14.75 |
| 9/22 | Towel service | 25.15 |
| 9/18 | Look Magazine | 7.00 |
| 9/18 | Good Housekeeping | 12.00 |
| 9/1 | Petty cash | 50.00 |
| 9/18 | Stamps | 10.00 |
| 9/14 | Prudential Prof. Ins. | 32.80 |
| 9/15 | County taxes | 63.38 |
| 9/4 | Flowers, assistant's birthday | 7.50 |
| 9/12 | Lunch w/Dr. Brown | 4.50 |
| 9/22 | Policeman's Ball | 15.00 |
| 9/3 | Repair desk chair | 8.50 |

Note: Every check written must be recorded on the expense sheet. On each check stub, put a "P" for posted, as that check is posted. This will eliminate double posting or omitting a check written.

MONTHLY - EXPENSE SHEET ONE

MONTH_____

| DENTAL SUPPLIES | | | LABORATORY FEES | | |
|---|---|---|---|---|---|
| DAY | ITEM | AMOUNT | DAY | ITEM | AMOUNT |
| | | | | | |
| | TOTAL | | | TOTAL | |

| DAY | SALARIES | AMOUNT | DAY | ELECTRICITY, GAS, WATER ITEM | AMOUNT |
|---|---|---|---|---|---|
| | | | | | |
| | TOTAL_____ | | | TOTAL_____ | |
| | OFFICE RENT - UPKEEP | | | TELEPHONE TOTAL_____ | |
| | TOTAL_____ | | | MEETINGS, DUES | |
| | LAUNDRY | | | TOTAL_____ | |
| | TOTAL_____ | | | OFFICE SUPPLIES, STAMPS | |
| | PROFESSIONAL INS. | | | | |
| | TOTAL_____ | | | TOTAL_____ | |

MONTHLY EXPENSE SHEET TWO ( CONT.) EXERCISE 111 Cont.

MONTH _____

| DAY | BUSINESS TAXES ITEM | AMOUNT | DAY | ENTERTAINMENT ITEM | AMOUNT |
|---|---|---|---|---|---|
| | TOTAL | | | TOTAL | |
| | INTEREST PAID | | | MISCELLANEOUS | |
| | TOTAL | | | TOTAL | |

EXAMPLE 111 MONTH March 1975

MONTHLY - EXPENSE SHEET ONE

| DAY | DENTAL SUPPLIES ITEM | AMOUNT | | DAY | LABORATORY FEES ITEM | AMOUNT | |
|---|---|---|---|---|---|---|---|
| 4 | Midvale Bibs | 55 | 65 | 2 | Krause | 75 | 25 |
| 4 | Sandlers | 102 | 15 | 6 | Klines | 82 | 12 |
| 4 | Rocky Mountain | 43 | 00 | 10 | White | 136 | 63 |
| 20 | Crest | 110 | 80 | | | | |
| | TOTAL | 310 | 40 | | TOTAL | 294 | 00 |

| DAY | SALARIES | AMOUNT | |
|---|---|---|---|
| 2 | Mary- Ast. | 91 | 50 |
| 9 | " " | 91 | 50 |
| 16 | " " | 91 | 50 |
| 23 | " " | 91 | 50 |
| 30 | " " | 91 | 50 |
| 30 | Ruth - Recept. | 344 | 80 |
| | TOTAL | 938 | 50 |
| | OFFICE RENT - UPKEEP | | |
| 22 | Building Loan | 150 | 00 |
| | TOTAL | 150 | 00 |
| | LAUNDRY | | |
| 9 | Towel Service | 14 | 75 |
| 22 | " " | 25 | 15 |
| | TOTAL | 339 | 90 |
| | PROFESSIONAL INS. | | |
| 14 | Prudential | 32 | 80 |
| | TOTAL | 32 | 80 |

| DAY | ELECTRICITY, GAS WATER ITEM | AMOUNT | |
|---|---|---|---|
| 18 | Union | 45 | 50 |
| | TOTAL | 45 | 50 |
| | TELEPHONE | | |
| 18 | Bell | 28 | 60 |
| | TOTAL | 28 | 60 |
| | MEETINGS DUES | | |
| 22 | Missouri Dental | 25 | 00 |
| | TOTAL | 25 | 00 |
| | OFFICE SUPPLIES, STAMPS | | |
| 18 | Look Mag. | 7 | 00 |
| 18 | Times Mag. | 12 | 00 |
| 19 | Petty Cash | 50 | 00 |
| 20 | Stamps | 10 | 00 |
| | TOTAL | 79 | 00 |

MONTHLY EXPENSE SHEET TWO (CONT.) EXAMPLE 111 Cont.

MONTH March 1975

BUSINESS TAXES

| DAY | ITEM | AMOUNT | |
|---|---|---|---|
| 15 | County Taxes | 63 | 38 |
| | TOTAL | 63 | 38 |

INTEREST PAID

TOTAL

ENTERTAINMENT

| DAY | ITEM | AMOUNT | |
|---|---|---|---|
| 4 | Flowers - Birth | 7 | 50 |
| 12 | Lunch-Dr. Brown | 4 | 50 |
| 22 | Policeman Ball | 15 | 00 |
| | TOTAL | 27 | 00 |

MISCELLANEOUS

| | | | |
|---|---|---|---|
| 3 | Desk chair repair | 8 | 50 |
| | TOTAL | 8 | 50 |

EXERCISE IV

MONTHLY SUMMARY OF EXPENSE

| | | | AMOUNT | | | | |
|---|---|---|---|---|---|---|---|
| | | OFFICE RENT | | | | | |
| | | SALARIES | | | | | |
| | | DENTAL SUPPLIES | | | | | |
| | | OFFICE SUPPLIES | | | | | |
| | | LABORATORY FEES | | | | | |
| | | LAUNDRY SERVICE | | | | | |
| | | WATER, GAS, ELECT. | | | | | |
| | | TELE. CHARGES | | | | | |
| | | PRO. INSURANCE | | | | | |
| | | BUSINESS TAXES | | | | | |
| | | ENTERTAINMENT | | | | | |
| | | INTEREST PAID | | | | | |
| | | MISCELLANEOUS | | | | | |
| | TOTAL FOR | PRESENT MONTH | | | | | |
| | FORWARDED | - PREVIOUS MONTH | | | | | |
| | | GRAND TOTAL | | | | | |

EXAMPLE IV

MONTHLY SUMMARY OF EXPENSE

| | AMOUNT | |
|---|---|---|
| OFFICE RENT | 150 | 00 |
| SALARIES | 938 | 50 |
| DENTAL SUPPLIES | 311 | 60 |
| OFFICE SUPPLIES | 79 | 00 |
| LABORATORY FEES | 294 | 00 |
| LAUNDRY SERVICE | 39 | 90 |
| WATER, GAS, ELECT. | 45 | 50 |
| TELE. CHARGES | 28 | 60 |
| PROF. INSURANCE | 32 | 80 |
| BUSINESS TAXES | 63 | 38 |
| ENTERTAINMENT | 27 | 00 |
| INTEREST PAID | | |
| MISCELLANEOUS | 8 | 50 |
| TOTAL FOR PRESENT MONTH | 2043 | 78 |
| FORWARDED - PREVIOUS MONTH | | |
| GRAND TOTAL | 2043 | 78 |

EXERCISE V Cont.

| MONTHLY BALANCES | AMOUNT |
|---|---|
| FOR PRESENT MONTH | |
| TOTAL CASH RECEIVED | |
| TOTAL EXPENSE | |
| NET EARNINGS | |
| FOR THE YEAR TO DATE | |
| GRAND TOTAL CASH | |
| GRAND TOTAL EXPENSE | |
| NET EARNINGS | |
| EQUIPMENT (Nondeductible) | |
| ENTER THIS TOTAL IN ANNUAL SUMMARY | |

EXAMPLE V Cont.

| MONTHLY BALANCES | AMOUNT | | | | |
|---|---|---|---|---|---|
| FOR PRESENT MONTH | | | | | |
| TOTAL CASH RECEIVED | 65 | 00 | | | |
| TOTAL EXPENSE | 2043 | 78 | | | |
| NET EARNINGS | | | | | |
| FOR THE YEAR TO DATE | | | | | |
| GRAND TOTAL CASH | | | | | |
| GRAND TOTAL EXPENSE | | | | | |
| NET EARNINGS | | | | | |
| EQUIPMENT (nondeductible) | | | | | |
| Chair | 8 | 50 | | | |
| ENTER THIS TOTAL IN ANNUAL SUMMARY | 2,117 | 28 | | | |

## MONTHLY BALANCES

The Monthly Balance sheet is next. This sheet contains the total cash received and the total expenses of the office to show the net earnings for the month and for the year to date.

Using the information from the Business Summary and the Expense Summary, fill out the Monthly Balances, Exercise V, if you need help, see the instructor present. Notice at the bottom of the Monthly Balances there is a column for "nondeductible equipment". This would be, for example, a chair for the reception area, $84.50. List this in the appropriate column.

After you have completed the monthly balances, check your accuracy with the completed Example V.

## ANNUAL SUMMARY OF EXPENSE

The Annual Summary of Expense sheet contains each month's overhead expenses in total under each heading brought forward from the expense sheet for that month.

Now, on the Annual Summary of Expense sheet, Exercise VI, bring forward the total figures from your expense sheet and list in the proper column.

After you have completed the annual summary of expense sheet, check your accuracy with the completed Example VI.

EXERCISE V1

## ANNUAL SUMMARY OF EXPENSE

### OFFICE OVERHEAD

| | DENTAL SUPPLIES | LAB FEES | SALARIES | OFFICE RENT | UTILITIES | TELE. CHARG. | MEETING DUES | LAUNDRY SERVICE | OFFICE SUPPLIES | PRO. INS. |
|---|---|---|---|---|---|---|---|---|---|---|
| JAN. | | | | | | | | | | |
| FEB | | | | | | | | | | |
| MAR | | | | | | | | | | |
| APR | | | | | | | | | | |
| MAY | | | | | | | | | | |
| JUNE | | | | | | | | | | |
| JULY | | | | | | | | | | |
| AUG | | | | | | | | | | |
| SEP | | | | | | | | | | |
| OCT | | | | | | | | | | |
| NOV | | | | | | | | | | |
| DEC | | | | | | | | | | |
| TOTAL | | | | | | | | | | |

### OFFICE OVERHEAD CONTINUED — NONDEDUCTABLE ITEMS

| | INT. PAID | BUS. TAXES | ENTER TAIN | MISCEL LANEOUS | | | FEDERAL TAX | OFFICE FURN. | INST. | BOOKS |
|---|---|---|---|---|---|---|---|---|---|---|
| JAN | | | | | | | | | | |
| FEB | | | | | | | | | | |
| MAR | | | | | | | | | | |
| APR | | | | | | | | | | |
| MAY | | | | | | | | | | |
| JUNE | | | | | | | | | | |
| JULY | | | | | | | | | | |
| AUG | | | | | | | | | | |
| SEP | | | | | | | | | | |
| OCT | | | | | | | | | | |
| NOV | | | | | | | | | | |
| DEC | | | | | | | | | | |
| TOTAL | | | | | | | | | | |

EXAMPLE V1

## ANNUAL SUMMARY OF EXPENSE

### OFFICE OVERHEAD

| | DENTAL SUPPLIES | LAB FEES | SALARIES | OFFICE RENT | UTIL-ITIES | TELE. CHARG. | MEETING DUES | LAUNDRY SERVICE | OFFICE SUPPLIES | PRO. INS. |
|---|---|---|---|---|---|---|---|---|---|---|
| JAN | | | | | | | | | | |
| FEB | | | | | | | | | | |
| MAR | 311.60 | 294.00 | 938.50 | 150.00 | 45.00 | 28.60 | 25.00 | 39.90 | 79.00 | 32.90 |
| APR | | | | | | | | | | |
| MAY | | | | | | | | | | |
| JUNE | | | | | | | | | | |
| JULY | | | | | | | | | | |
| AUG | | | | | | | | | | |
| SEP | | | | | | | | | | |
| OCT | | | | | | | | | | |
| NOV | | | | | | | | | | |
| DEC | | | | | | | | | | |
| TOTAL | 311.60 | 294.00 | 938.50 | 150.00 | 45.00 | 28.60 | 25.00 | 39.90 | 79.00 | 32.90 |

### OFFICE OVERHEAD CONTINUED

### NONDEDUCTIBLE ITEMS

| | INT. PAID | BUS. TAXES | ENTER TAIN. | MISCEL LANEOUS | | FEDERAL TAX | OFFICE FURN. | INST. | BOOKS |
|---|---|---|---|---|---|---|---|---|---|
| JAN | | | | | | | | | |
| FEB | | | | | | | | | |
| MAR | | 63.38 | 27.00 | 8.50 | | | 8.50 | | |
| APR | | | | | | | | | |
| MAY | | | | | | | | | |
| JUNE | | | | | | | | | |
| JULY | | | | | | | | | |
| AUG | | | | | | | | | |
| SEP | | | | | | | | | |
| OCT | | | | | | | | | |
| NOV | | | | | | | | | |
| DEC | | | | | | | | | |
| TOTAL | | 63.38 | 27.00 | 8.50 | | | 8.50 | | |

END OF THE YEAR ANNUAL SUMMARY

Next is the end of the year Annual Summary sheet. From the December Business Summary, bring forward the grand totals under charge, cash, and total business, also the grand totals of received on accounts, cash business, and then total cash from profession. All of these figures are from the December Business Summary sheet. Then the disbursement figures are brought forth from your Annual Summary of Expense sheet. You are to obtain the total or the net income for the year, subtract total disbursements from total receipts. Any other interest received or income from other sources are then added for the total income.

Complete the Annual Summary sheet, Exercise VII, if you need help, see the instructor present.

After you have completed the annual summary sheet, check your accuracy with the completed Example VII.

## ANNUAL SUMMARY

EXERCISE V11

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DECEMBER GRAND TOTALS | | | | TOTAL CHARGE BUSINESS<br>TOTAL CASH BUSINESS<br>TOTAL BUSINESS | | | | |
| RECEIPTS-(FROM DEC.)<br>GRAND TOTALS | | | | TOTAL REC. ON ACCOUNTS<br>TOTAL CASH BUSINESS<br>TOTAL CASH FROM PROFESSION | | | | |
| DISBURSEMENTS -<br>(FROM SUMMARY OF EXPENSE) | | | | DENTAL SUPPLIES<br>SALARIES<br>OFFICE RENT<br>LABORATORY FEES<br>LAUNDRY SERVICE<br>UTILITIES<br>TELEPHONE CHARGES<br>MEETINGS, DUES<br>OFFICE SUPPLIES<br>PROF. INSURANCE<br>BUSINESS TAXES<br>INTEREST PAID<br>ENTERTAINMENT<br>MISCELLANEOUS<br>TOTAL PROF. EXPENSE | | | | |
| OTHER EXPENSE (NONDEDUCTABLE) | | | | | | | | |
| FEDERAL INCOME TAX<br>OFFICE FURN.<br>INSTRUMENTS<br>BOOKS<br>PERSONAL EXPENSE<br>TOTAL | | | | NONPROFESSIONAL DEDUCTIONS<br>CONTRIBUTIONS<br>TAXES<br>TOTAL | | | | |
| | | | | | | | | |

ANNUAL SUMMARY

EXAMPLE V11

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DECEMBER GRAND TOTALS | | | | TOTAL CHARGE BUSINESS | | 126 | 80 |
| | | | | TOTAL CASH BUSINESS | | 65 | 00 |
| | | | | TOTAL BUSINESS | | 191 | 80 |
| RECEIPTS-(FROM DEC.) GRAND TOTALS | | | | TOTAL REC. ON ACCOUNTS | | 105 | 00 |
| | | | | TOTAL CASH BUSINESS | | 65 | 00 |
| | | | | TOTAL CASH FROM PROFESSION | | 170 | 00 |
| DISBURSEMENTS - (FROM SUMMARY OF EXPENSE) | | | | DENTAL SUPPLIES | | 311 | 60 |
| | | | | SALARIES | | 938 | 50 |
| | | | | OFFICE RENT | | 150 | 00 |
| | | | | LABORATORY FEES | | 204 | 00 |
| | | | | LAUNDRY SERVICE | | 39 | 90 |
| | | | | UTILITIES | | 45 | 00 |
| | | | | TELEPHONE CHARGES | | 28 | 60 |
| | | | | MEETINGS, DUES | | 25 | 00 |
| | | | | OFFICE SUPPLIES | | 79 | 00 |
| | | | | PROF. INSURANCE | | 39 | 90 |
| | | | | BUSINESS TAXES | | 63 | 38 |
| | | | | INTEREST PAID | | | |
| | | | | ENTERTAINMENT | | 27 | 00 |
| | | | | MISCELLANEOUS | | 8 | 50 |
| | | | | TOTAL PROF. EXPENSE | | 2050 | 88 |
| OTHER EXPENSE (NONDEDUCTABLE) | | | | | | | |
| FEDERAL INCOME TAX | | | | | | | |
| OFFICE FURN. | | 84 | 50 | NONPROFESSIONAL DEDUCTIONS | | | |
| INSTRUMENTS | | | | CONTRIBUTIONS | | | |
| BOOKS | | | | | | | |
| PERSONAL EXPENSE | | | | TAXES | | 63 | 38 |
| TOTAL | | 84 | 50 | TOTAL | | 63 | 38 |

ACCOUNTS RECEIVABLE LEDGER

The Accounts Receivable Ledger contains the record of all payments of patients. It may be in card form or in book form. Entries are made daily from the daily sheet to the column of the card of the patient. When it is time to send out monthly statements, all information is on the card, the name, address, telephone number and date of visit with amount charged, all payments and balance due.

Please fill out the Ledger Card, Exercise VIII, with the following information. If you need help, see the instructor present.

After you have completed the ledger card, check your accuracy with the completed Example VIII.

Mr. Tom Murphy
10432 South Penn Blvd.
St. Louis, Missouri 63017
Telephone: 832-6854

| | |
|---|---|
| 9/24 | removal of no. 16, charged $10.00 |
| 9/30 | received on account, $10.00 check |
| 10/5 | mod. no. 2, charged $20.00 |
| 10/5 | received on account, $5.00 cash |

Exercise V 111

LEDGER CARD

PATIENT ADDRESS

| DATE | PROFESSIONAL SERVICE | CHARGE | PAID | BALANCE |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
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| | | | | |

Example V111

LEDGER CARD

PATIENT ADDRESS

Mr. Tom Murphy
1043 South Peen
St. Louis, MO 63017

| DATE | PROFESSIONAL SERVICE | CHARGE | PAID | BALANCE |
|---|---|---|---|---|
| 9-24 | Rem. No. 16 | 10.00 | | 10.00 |
| 9-30 | (Check) | | 10.00 | 00.00 |
| 10-5 | Mod No. 2 | 20.00 | 5.00 | 15.00 |
| | | | | |
| | | | | |
| | | | | |
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ACCOUNTS RECEIVABLE AGE ANALYSIS

When the monthly statements are mailed each month, any account that is outstanding over one month should have a memo attached to it, bringing this to the attention of the patient. His name and address is then recorded on the Accounts Receivable Age Analysis sheet. Each month that this account is not paid is recorded. This way the dentist can tell at a glance how many accounts are outstanding for that month and for how long they have been outstanding. The efficient assistant will watch these accounts closely and be in contact with the patient each month, the gray areas are the danger areas. Each month that passes, chances of collecting become slimmer.

Complete the Accounts Receivable Age Analysis sheet, Exercise IX, with the following information. If you need help, see the instructor present.

After you have completed the form, check your accuracy with the completed Example IX.

Mary Ramsey, present balance $95.00. Outstanding 2 mo. $95.00

Steve Towne, present balance $64.00, current $30.00, outstanding 1 mo. $34.00

Mrs. J. Vincent, present balance $243.00. Outstanding 4 mo. $243.00

Joan Barge, present balance $85.00, current $20.00, outstanding $65.00

Jane Monday, present balance $302.00. Outstanding 4 mo. $302.00

Beth Blume, present balance $45.00, current $15.00, outstanding 1 mo. $30.00

Mr. A.K. Benson, present balance $322.00. Outstanding 3 mo. $322.00

James Carlson, present balance $165.00. Outstanding 4 mo. $165.00

Robert Dustin, present balance $25.00. Outstanding 2 mo. $25.00

Frank Klein, present balance $75.00. Outstanding 6 mo. $75.00

ACCOUNTS RECEIVABLE AGE ANALYSIS ---------- MONTH_____1975 Exercise 1X

| NAME OF PATIENT | PRESENT BALANCE | CURRENT | OUTSTANDING OVER 1 MONTH | OUTSTANDING OVER 2 MONTHS | OUTSTANDING OVER 3 MONTHS | OUTSTANDING OVER 4 MONTHS | REMARKS |
|---|---|---|---|---|---|---|---|
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | | | | | | |
| 11. | | | | | | | |
| 12. | | | | | | | |
| 13. | | | | | | | |
| 14. | | | | | | | |
| 15. | | | | | | | |
| 16. | | | | | | | |
| 17. | | | | | | | |
| 18. | | | | | | | |
| 19. | | | | | | | |
| 20. | | | | | | | |

-27-

Example 1X

ACCOUNTS RECEIVABLE AGE ANALYSIS --30MONTH March 1975

| NAME OF PATIENT | PRESENT BALANCE | CURRENT | OUTSTANDING OVER 1 MONTH | OUTSTANDING OVER 2 MONTHS | OUTSTANDING OVER 3 MONTHS | OUTSTANDING OVER 4 MONTHS | REMARKS |
|---|---|---|---|---|---|---|---|
| 1. Mary Ramsey | 95.00 | | | 95.00 | | | |
| 2. Steve Towne | 64.00 | 30.00 | 34.00 | | | | |
| 3. John Vincent | 243.00 | | | | | 243.00 | |
| 4. Joan Barge | 85.00 | 20.00 | | | 65.00 | | |
| 5.Jane Monday | 302.00 | | | | | 302.00 | |
| 6.Beth Blume | 45.00 | 15.00 | 30.00 | | | | |
| 7. A.K. Benson | 322.00 | | | | 322.00 | | |
| 8. James Carlson | 165.00 | | | | | 165.00 | |
| 9. Robert Dustin | 25.00 | | | 25.00 | | | |
| 10.Frank Klein | 75.00 | | | | | | 75.00 -6 Mo |

INSURANCE AND HEALTH CARE

Another form that comes under the heading of Dental Accounting are the Insurance and Health Care Plans. These are used as a means of payment for services rendered. These forms are time consuming, but if not prepared correctly, can be very costly to the office in income or lawsuits. Be sure you understand your duties about the insurance and health care plans used in your office. In handling a patient's records, you should have the:

A. Name of the insurance company

B. Type of benefits

C. Patient's policy number

D. Employer's name and group number

There are many kinds of health insurance programs. One is the Delta Dental Plan which is approved by and affiliated with the American Dental Association. Others are Blue Cross, Blue Shield, Medicare, group prepaid dental insurance, workmen's compensation insurance, private health insurance, and many others. Most will pay basically by one of the following two methods:

1. The insurance company will pay the dentist, with added charges paid by the patient. Added charges means over and above what the prevailing charge is in a specific area. Prevailing charge means a range of charges most frequently charged for a specific service in a specific area.
2. The patient pays the dentist, and is reimbursed by their insurance company. This is the most expected method.

The payment depends on the completion of the special insurance forms. You should check the fee schedule of every insurance company to correctly itemize the payment of this particular insurance company. The following steps should be followed in processing an insurance form:

1. Most forms must contain the member's name, address, group number, and social security number; the name of the patient receiving treatment, the patient's relationship to the member, and the patient's birth date.
2. After the dentist completes the patient's examination and diagnosis, list the treatment to be rendered and fee for each procedure.
3. The patient is then sent the form which he signs and returns to the carrier of the dental plan for pre-authorization of the dental treatment.
4. The carrier (insurance company) then returns the form to the dentist so that he may proceed with the service to be provided.
5. When all service has been completed, the assistant fills in the dates of the service completed and returns it with the dentist's signature to the patient. (The patient has previously discussed with the assistant as to a payment plan by the patient). The patient then signs the form and returns it to the carrier for payment of the portion covered. The carrier will then send the check to the patient.

Remember that with the health insurances the patient can afford better dentistry, so the dentist can provide a finer and more complete type of dentistry to their patients than ever before.

Complete the Insurance Statement, Exercise X, with the following information. If you need help, see the instructor present.

After you have completed the form, check your accuracy with the completed Example X.

Dentist - Dr. James Faber, 1602 N. Elm St., St. Louis, Mo., 63017

Patient - Mrs. John Q. Smith (Mary) 24 yrs. old.

| | | | |
|---|---|---|---|
| Exam & soft tissue | 1/4/74 | $ 8.25 | proc. no. 18 |
| Prophy | 2/4/74 | 15.75 | proc. no. 17 |
| Full mouth x-rays | 2/4/74 | 21.00 | proc. no. 16 |
| Tooth no. 20 gold inlay | 2/4/74 | 110.40 | proc. no. 38 |

COPIES TO: **BLUE CROSS** EXERCISE X

1430 Olive Street, St. Louis, Mo. 63103, (314) 241-1800

**MISSOURI DENTAL SERVICE** 104015

118A E. High Street, Jefferson City, Mo. 65101, (314) 635-8484

1. MEMBER NAME LAST FIRST MIDDLE INITIAL 2. SOCIAL SECURITY NO

3. NAME OF GROUP DENTAL PLAN

MEMBER MAILING ADDRESS TELEPHONE NO

5. CERTIFICATE NUMBER 6. GROUP NO

CITY STATE ZIP

8. EMPLOYER NAME

SPOUSES EMPLOYER

9. PATIENT NAME LAST FIRST MIDDLE INITIAL 10. RELATIONSHIP TO MEMBER SELF SPOUSE DGHTR SON OTHER 11. PATIENT BIRTHDATE MO DAY YEAR M F 12. DATE PATIENT FIRST VISIT (CURRENT SERIES) MO DAY YEAR

**FOR M.D.S. USE ONLY**

13. DENTIST NAME LAST FIRST MIDDLE INITIAL

LOCAL

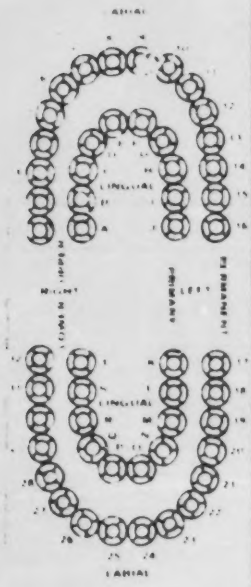
14. DENTIST MAILING ADDRESS

CITY STATE ZIP

16. LICENSE NO 17. PHONE NO 18. PROVIDER NO

| | YES | NO |
|---|---|---|
| 19. IS PATIENT COVERED BY OTHER DENTAL PLAN? (NAME PLAN AND IDENT NO.) | | |
| 20. IS ANY OF TREATMENT FOR ORTHODONTIC PURPOSES? | | |
| 21. TREATMENT RESULT OF ACCIDENT? | | |
| 22. RESULT OF OCCUPATIONAL INJURY? | | |
| 23. IF PROSTHESIS IS THIS INITIAL PLACEMENT? (IF NO REASON FOR REPLACEMENT) | | |
| 24. DATE OF PRIOR PLACEMENT | | |
| 25. ARE X RAY ENCLOSED? (IF YES HOW MANY?) | | |

26. EXAMINATION AND TREATMENT RECORD LIST IN ORDER FROM TOOTH NO. 1 THROUGH TOOTH NO. 32




| TOOTH NO. | SURFACES | DESCRIPTION OF SERVICE (INCLUDING X RAYS, PROPHYLAXIS, MATERIALS USED, ETC.) | DATE SERVICE PERFORMED MO | DAY | YEAR | PROCEDURE NUMBER | FEE | FOR M.D.S. USE ONLY ALLOWABLE FEES | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

PIES TO **BLUE CROSS** EXAMPLE X

1430 Olive Street, St. Louis, Mo. 63103, (314) 241-1800

**MISSOURI DENTAL SERVICE** 10TU10

118A E. High Street, Jefferson City, Mo. 65101, (314) 635-8484

1. MEMBER NAME LAST: Smith FIRST: John MIDDLE INITIAL: Q
2. SOCIAL SECURITY NO
3. NAME OF GROUP DENTAL PLAN
4. MEMBER MAILING ADDRESS
5. CERTIFICATE NUMBER
6. GROUP NO
7. CITY / STATE / ZIP
8. EMPLOYER NAME
SPOUSE'S EMPLOYER

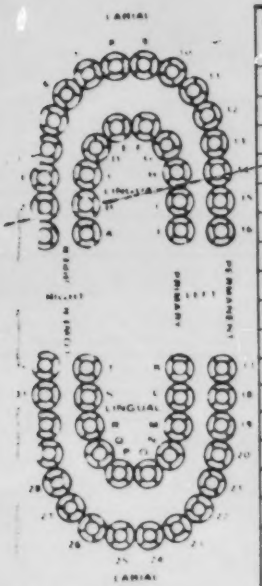
9. PATIENT NAME LAST: SMith FIRST: John MIDDLE INITIAL: Q (Mary)
10. RELATIONSHIP TO MEMBER: SELF ( ) SPOUSE (#) DGHTR ( ) SON ( ) OTHER ( )
11. PATIENT BIRTHDATE: MO / DAY / YEAR
12. DATE PATIENT FIRST VISIT (LIMIT NOT SO APPLY): MO / DAY / YEAR

FOR M.D.S. USE ONLY

13. DENTIST NAME LAST: Faber FIRST: James MIDDLE INITIAL:
14. DENTIST MAILING ADDRESS: 160 N. Elm
CITY: St. Louis STATE: Mo. ZIP: 63017
15. LICENSE NO
17. PHONE NO
18. PROVIDER NO

| | YES | NO |
|---|---|---|
| 19. IS PATIENT COVERED BY OTHER DENTAL PLAN? (NAME PLAN AND IDENT. NO.) | | |
| 20. IS ANY OF TREATMENT FOR ORTHODONTIC PURPOSES? | | |
| 21. TREATMENT RESULT OF ACCIDENT? | | |
| 22. RESULT OF OCCUPATIONAL INJURY? | | |
| 23. IF PROSTHESIS, IS THIS INITIAL PLACEMENT? (IF NO, REASON FOR REPLACEMENT) | | |
| 24. DATE OF PRIOR PLACEMENT | | |
| 25. ARE X-RAY ENCLOSED? (IF YES, HOW MANY?) | | |

26. EXAMINATION AND TREATMENT RECORD LIST IN ORDER FROM TOOTH NO. 1 THROUGH TOOTH NO. 32




| TOOTH NO. | SURFACES | DESCRIPTION OF SERVICE (EXCLUDING X-RAYS, PROPHYLAXIS, MATERIALS USED, ETC.) | DATE SERVICE PERFORMED (MO DAY YEAR) | PROCEDURE NUMBER | FEE | FOR M.D.S. USE ONLY ALLOWABLE FEES |
|---|---|---|---|---|---|---|
| | | Soft tissue exam | 1 4 75 | 18 | 8.25 | |
| | | Prophy | 1 4 75 | 17 | 15.75 | |
| | | Full Mouth X-ray | 1 4 75 | 16 | 21.00 | |
| 20 | 2 | Gold Inlay | 2 14 75 | 38 | 110.40 | |

27. CHECK ONE: ☐ FOR PREAUTHORIZATION ☐ FOR PAYMENT TOTALS 155.40

28. REMARKS FOR UNUSUAL SERVICES

| | | | |
|---|---|---|---|
| TOTAL ALLOWABLE FEES | | | |
| DEDUCTIBLE | | | |
| ELIGIBLE BENEFITS | | | |
| COPAY | % | % | % |
| COPAY AMOUNT | | | |
| NON PAR | | | |
| OVER MAXIMUM | | | |
| TOTAL BENEFITS | | | |
| PATIENT PAYS | | | |
| MDS PAYS | | | |

**IMPORTANT**

APPROVED FOR DENTAL CARE

FROM _____ THRU _____
TREATMENT BEYOND THIS DATE REQUIRES FURTHER INQUIRY TO M.D.S.

BY _____ DATE _____
WE HAVE REVIEWED THIS TREATMENT PLAN, THE COMPUTATIONS AND ANY ADJUSTMENTS MADE BY M.D.S.

DENTIST PATIENT EMPLOYEE

I HEREBY ACCEPT THE FOREGOING TREATMENT PLAN AND AUTHORIZE RELEASE OF ANY INFORMATION RELATING TO THIS CLAIM. I UNDERSTAND THAT THE PORTION OF THE DENTIST'S CHARGES COVERED UNDER THE DENTAL CARE PLAN NAMED ABOVE WILL BE PAID DIRECTLY TO HIM, UNLESS HE IS NOT A PARTICIPATING DENTIST WITH MISSOURI DENTAL SERVICE, AND I AM PERSONALLY RESPONSIBLE FOR ANY PORTION OF THOSE CHARGES NOT COVERED BY THE PLAN.

PATIENT (PARENT OR MEMBER) SIGNATURE _____

I HEREBY CERTIFY THAT THE SERVICES LISTED ABOVE HAVE BEEN PERFORMED ACCORDING TO THE PROVISIONS OF THE DENTAL CARE PLAN NAMED ABOVE AND I AGREE TO THE TERMS AND CONDITIONS SET FORTH ON THE REVERSE OF THIS FORM AND PAYMENT FOR SAID SERVICES IS NOW DUE.

DENTIST SIGNATURE _____ DATE _____

DN05 50M 974

POST-TEST

1. Define a Daily Log.

2. What is a patient account record?

3. To what patient record do you transfer payments from the receipt book?
   How often?

4. What is a disbursement record? Why would you keep one in the dental office?

5. Define a yearly summary sheet. Why would you keep one in the dental office?

POST-TEST ANSWER KEY

1. (1 point)

   A complete, detailed record of the financial activities relating to service for patients for the day.

2. (4 points)

   A statement of service and charges, payment and balance are entered with the patient's name, address and telephone number.

3. (1 point)

   Ledger card, or "Patient's Account Record".

4. (1 point)

   A record of the money spent in the office to show how the money has been spent.

5. (1 point)

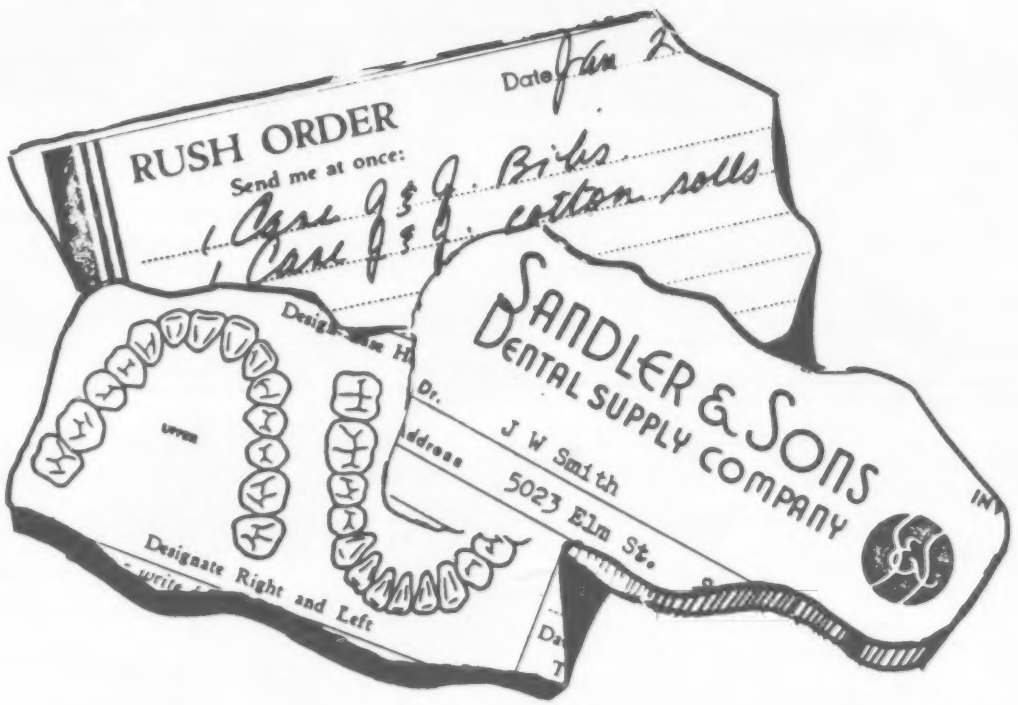
   A form which summarizes all the expenditures and tax information for the year.

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

# DENTAL SUPPLIES

by

Paula McEnery

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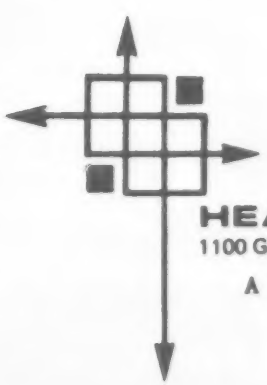
| | |
|---|---|
| TITLE OF PACKAGE: | Dental Supplies |
| AUTHOR: | Paula McEnery |
| INSTITUTION: | Forest Park (Mo.) Community College |
| INTENDED STUDENT: | Dental assistant students |
| ESTIMATED WORKING TIME: | 60 minutes |
| MATERIALS NEEDED: | None |

FIELD TEST COPY



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## OBJECTIVES

Upon completion of this module, you will be able to:

1. Discuss from the selected readings -
   a. what supplies need special storage
   b. where these special supplies are purchased
   c. incoming mail
2. List the steps to be taken when supplies arrive.
3. Discuss the proper way to handle damaged supplies.
4. Discuss what is meant by purchasing in bulk form.
5. Develop a running inventory list and explain how it works.

SCRIPT

The ordering of supplies is most usually that of the dental assistant, with the authorization of the dentist. Supplies in a dental office are either expendable or nonexpendable. Expendable meaning all supplies which cost less than fifty dollars and a life of less than three years.

There are two types of supplies used in the dental office - A) professional supplies, which are those used in the profession such as in the operatory, laboratory, or x-ray room. Example, amalgam or plaster and stone. B) business supplies, those not used in the actual dental department itself, such as stationery, cleaning supplies, and magazines.

In purchasing supplies you must consider the amount of storage space available, also if the dentist is interested in the savings that can be had by buying in large quantities. Most Dental Supply companies have salesmen who call on the office and the order can be given orally, but still, back up your order in written form. The salesman can be a big help to the assistant and the dentist if he represents his company in a professional manner. He will tell you and the dentist about any new product on the market, items which have a savings if purchased in bulk form, help with "back orders, or any problems with damaged supplies or "credit" due your office. Use his knowledge of the supplies, but you or the dentist do the ordering, as this could get out of hand if you do not keep a close watch on all supplies coming into the office.

In deciding the time to purchase and the quantity needed, keep an "Inventory Control Card" with the name, address, and telephone number of each company, with the item used and reorder point. Then when ordering, place the date ordered, date received and quantity ordered, price and Brand.

Keep a "running inventory" of supplies on hand - another card posted in the supply room or laboratory with the items and quantity on hand. Each time an item is removed, the quantity on hand is corrected, and when the item has reached the "reorder point" (the reorder point and maximum point being established by the dentist) you will reorder, either orally or by order form in the mail. (Be sure to back up your oral order in writing.)

## EXERCISE I

Fill out the Inventory Control Card on page 7 with the following information:

Midland Supply Co.

| | | | |
|---|---|---|---|
| 1-20-73 | 2 cases | Johnson & Johnson | $15.50 |
| 6-20-73 | 1 case | Johnson & Johnson | $ 7.25 |
| 12-30-73 | 1 case | Johnson & Johnson | $ 7.25 |
| 4-8-74 | 2 cases | Johnson & Johnson | $15.50 |

## INVENTORY CONTROL CARD

Firm: _____

Address: _____

Telephone No. _____

Item: _____

| Order Date | Quantity | Brand | Price | Date Received |
|---|---|---|---|---|
| | | | | |

EXAMPLE 2

ITEM DESCRIPTION - cost-- MAXIMUM LEVEL

MANUFACTURER - REORDER POINT

| | REMARKS | ORDER DATE | DATE RECD. | AMOUNT ISSUED | BAL. | RETURNED DATE | BAL. | B.O. | B.O. RECEIVED | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | | | | |
| 6. | | | | | | | | | | | | | | | |
| 7. | | | | | | | | | | | | | | | |
| 8. | | | | | | | | | | | | | | | |
| 9. | | | | | | | | | | | | | | | |
| 10. | | | | | | | | | | | | | | | |
| 11. | | | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | | | |

PLEASE EXAMINE THIS "RUNNING INVENTORY" EXAMPLE

When the supplies are received the date should be recorded on the control card. Check the supplies received against the invoice received to see that you have received everything that you are charged for. Sometimes there will be a (BO) beside an item on the invoice. This means that the company is temporarily out of that item and that it will be "back ordered" and sent as soon as shipment is received from the manufacturer. If you wish to order the item from another company you may do so, but remember to cancel the back order from the first firm.

Please examine the following invoice and "back order" forms. If you have any questions, see the instructor on duty.

Note: When new supplies arrive, are checked and ready for storage, they should be placed in back or on the bottom of the old supplies so as to use the older supplies first. Some supplies have a shelf-life, so you must watch the storage of your supplies closely.

# SANDLER & SONS DENTAL SUPPLY COMPANY

INVOICE

F 008061

PHONE AREA CODE 314 • 533-4832
3733 WASHINGTON BLVD.
ST. LOUIS, MO. 63108, 9-24 19 74

Dr. J W Smith

Address 5023 Elm St. St. Louis, Mo.

TERMS:
CHARGE ACCOUNTS DUE AND PAYABLE 1ST OF MONTH FOLLOWING DATE OF PURCHASE.

USE OUR FRONT DRIVE-IN PARKING LOT

MERCHANDISE FOR CREDIT MUST BE RETURNED WITHIN 30 DAYS FROM DATE OF PURCHASE

| | | | |
|---|---|---|---|
| 1 | Case J & J Bibs | 7.25 | |
| 1 | case J & J cotton rolls (BO) | 12.50 | |
| | SHIPPING CHARGES | | |
| | SALES TAX | 1.25 | |
| | ALL MAJOR LINES DENTAL EQUIPMENT & SUPPLIES | 8.50 | |

SALESMAN
BACK ORDER

TRUBYTE, JUSTI, STEELE'S, UNIVERSAL & MYERSON TEETH

SHIPPING MEMORANDUM

06912

# SANDLER & SONS DENTAL SUPPLY COMPANY

3733 WASHINGTON BOULEVARD
St. Louis, Mo. 63108, 4-8 19 74

Sent to DR. J. W. Smith

Address 5023 Elm St.

City and State St. Louis Mo. VIA

Contents

Temporarily short of the following:

1 case of J & J cotton rolls

Shippment will follow in the next ten days.

Remarks

This invoice should now be filed in the current invoice file. After the invoice is paid, it is filed under the Dental Supply Company's name. Be sure to check all supplies before storing for damaged merchandise. If something is damaged, call the company and they will either pick it up or have you mail it back. The company should then send you a credit memorandum, file this with your invoices.

Please examine the credit memorandum on page 13. If you have any questions, please see the instructor on duty.

See following example of a rush order form and a Back order form.

**RUSH ORDER** Date ..... 19.....

Send me at once:

.....

.....

.....

.....

.....

.....

.....

.....

Dr..... Address.....

City..... State.....

**MERCHANDISE TO FOLLOW**

St. Louis, Mo. 63108 ..... 19 .....

Dr.....

.....

.....

The following items have been placed on back-order and will be sent as quickly as possible:

| | |
|---|---|
| | |
| | |
| | |
| | |
| | |



SANDLER & SONS DENTAL SUPPLY CO.

1-50 K P Co

**CREDIT MEMORANDUM** CR 10478

SANDLER & SONS
DENTAL SUPPLY COMPANY

Phone
314 - 533-4832
3733 WASHINGTON BLVD.

St. Louis, Mo. 63108 4-8 19 74

Credit Dr. J B Smith
5023 Elm ST.
ST Louis, Mo.

**CREDIT MEMORANDUM**

We have this day CREDITED your account as noted below:

| | | | |
|---|---|---|---|
| 1 doz | glass containers ( broken ) | 6 | 02 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Original Invoice No. 10477 Date 4-4- 74 By McE

CM

Another form you should familiarize yourself with is the "Laboratory Work Order Form". When a "Case" is sent to a commercial dental laboratory, such as a work-up for crowns, bridges or dentures, the laboratory work order form must be filled out correctly by the dentist (to prevent problems later), with directions to the laboratory as to the shade, mould, and material the dentist wants used on this case, also a design of the case wanted. This is sent along with the impressions of the patient's teeth to the laboratory. When the laboratory returns the case (by mail or in person), it is the dental assistant's job to A) open the case; B) check the invoice; C) record the laboratory fee on the patient's record; D) any acrylic processed cases should be placed in water in the laboratory as soon as they are unpacked and labeled with the name and date received; E) items which do not require water are placed in a small metal, plastic, or cardboard box with the name of the patient clipped to the box; F) then check the patient's record to see if an appointment has been set-up for placement of the appliance, it not, call the patient and set-up an appointment.

Note: Be sure to check each day's appointments the day before for any patients who are scheduled for placement of an appliance. Then re-check to make sure the appliance has arrived from the laboratory; this will save the patient an unnecessary trip to the office if the appliance has not arrived.

Please examine the Dental Laboratory Work Order form on page 15. If you have any questions, see the instructor on duty. This form acts as a prescription from the dentist to the laboratory technician.

## DENTAL LABORATORY WORK ORDER

STATE OF MISSOURI

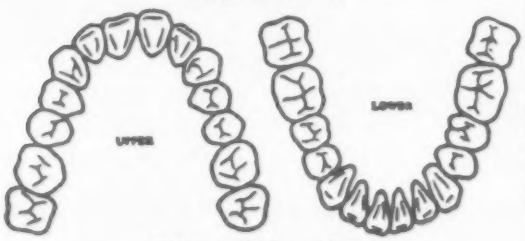
B- 186199

Date.....

Name of Laboratory .....

Address.....

Design Case Here




Designate Right and Left

Patient .....

Type Restoration .....

.....

Shade .....

Mould .....

Material .....

.....

Date Wanted:

Try in .....

Finish .....

*Please print or write legibly and make instructions as complete as possible. Use reverse side if necessary.*

Signature ..... D.M.D. D.D.S.

Address .....

Dental License No. .....

**MUST BE RETAINED BY DENTAL LABORATORY FOR 2 YEARS.**

POST - TEST

Dental Supplies

1. Materials in the dental office are classified as _____

   or _____.

2. Define professional supplies:

   _____

   _____

3. Define business supplies:

   _____

   _____

4. What is a "running inventory"?

   _____

5. Explain "back order":

   _____

6. What is a laboratory work order form?

   _____

   _____

   _____

7. Develop a "running inventory" list

POST-TEST ANSWER KEY

1. (2 points) - Expendable or nonexpendable.
2. ( 1 point) - Dental Materials used - amalgam, plaster
3. ( 1 point) - Stationery, pencils, etc.
4. ( 1 point) - List of supplies on hand posted in supply room or laboratory.
5. ( 1 point) - Item out of stock, to be shipped at a later date.
6. ( 1 point) - Instructions on the construction of the appliance wanted from the dentist to the commercial laboratory.
7. ( 3 points)- Check your list with the form on Page 8.

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JUL 17 1981